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भाग 4 (ग)

उप-खण्ड (I)

राज्य सरकार तथा अन्य राज्य-प्राधिकारियों द्वारा जारी किये गये (सामान्य आदेशों, उप-विधियों आदि को सम्मिलित करते हुए) सामान्य कानूनी नियम।

FINANCE (EXCISE) DEPARTMENT

NOTIFICATION

Jaipur, April, 01, 2021

G.S.R.268 .-In exercise of the powers conferred by section 41 of the Rajasthan Excise Act, 1950 (Act No. II of 1950), the State Government hereby makes the following rules further to amend the Rajasthan Excise Rules, 1956 and orders with reference to the proviso to sub-section (3) of the said section that the previous publication of these amendment rules is dispensed with as the State Government considers that they should be brought into force at once, namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Excise (Amendment) Rules, 2021.

(2) They shall come into force at once.

2. Amendment of rule 48.- In rule 48 of the Rajasthan Excise Rules, 1956, hereinafter referred to as the said rules,-

(i) in clause (f), the existing expression "and" shall be deleted;

(ii) in clause (g), for the existing expression "wine,", the expression "wine, and" shall be substituted; and

(iii) after the clause (g) so amended, the following new clause (h) shall be added, namely:-

"(h) Composite shop licenses for selling country liquor, foreign liquor and beer by retail off on the same premises."

3. Amendment of rule 49.- After the existing sub-rule (2) of rule 49 of the said rules, the following new sub-rule (3) shall be added, namely:-

"(3) Composite shop license for selling of country liquor, foreign liquor and beer by retail off on the same premises."

4. Amendment of rule 67-I.- After the existing sub-rule (3) of rule 67-I of the said rules, the following new sub-rule (4) shall be added, namely:-

"(4) Composite shop license for exclusive privilege of selling country liquor, foreign liquor and beer by retail off on the same premises within any local area under section 24 may be granted on the condition of such separate lump-sum for country liquor, foreign liquor and beer instead of, or in addition to excise duty as

may be determined by the Excise Commissioner and subject to such other terms and conditions as may be laid down by him."

5. Amendment of rule 68.– In the table appearing below rule 68 of the said rules,-

(i) the existing serial number (6-C) and entries thereto shall be substituted by the following, namely:-

"(6-C)	Licence to work for,	one year
(a)	Distillery with permission to bottle IMFL having production capacity in kilolitre per day	
	(i) upto 30 kilolitre	45,00,000/-
	(ii) more than 30 and upto 50 kilolitre	55,00.000/-
	(iii) more than 50 and upto 75 kilolitre	70,00,000/-
	(iv) more than 75 kilolitre	75,00,000/-
(b)	Brewery having production capacity in kilolitre per year	
	(i) upto 30000 kilolitre	40,00,000/-
	(ii) more than 30000 and upto 50000 kilolitre	45,00.000/-
	(iii) more than 50000 and upto 75000 kilolitre	65,00,000/-
	(iv) more than 75000 kilolitre	75,00,000/-
(c)	Bottling plant to bottle IMFL/Country Liquor/Wine	
	(i) Country Liquor Bottling	4,00,000/-
	(ii) IMFL Bottling	12,00,000/-
	(iii) Wine Bottling	50,000/-
(d)	Heritage Manufactory	8,00,000/-
(e)	Winery	1,00,000/-
(f)	Micro Brewery	5,00,000/-

Note: Above Fees is chargeable as per actual capacity utilization of the unit and any due adjustment shall be done in the fees of next year."

(ii) the existing serial number (6-F) and entries thereto shall be substituted by the following, namely:-

"(6-F) Permission for manufacturing under franchise agreement fees,-

(a)	Distillery/brewery	Equal to 50% of annual licence fee per franchise agreement.
(b)	Bottling Plant	Equal to 50% of annual licence fee per franchise agreement."; and

(iii) the existing serial number (10) and entries thereto shall be substituted by the following, namely:-

"(10) Licence for the possession and use of denatured spirit for industrial purposes or manufacture of denatured spirituous preparations.,
One year - Rs. 25,000/-
Three years - Rs. 1,00,000/-"

6. Amendment of rule 69.– In rule 69 of the said rules,-

(i) in sub-rule (1), under the head Wholesale licence, the existing clause (A) and entries thereto shall be substituted by the following, namely:-

"(A)	For a brand of imported foreign liquor having basic price including import fee and any other fee payable per carton of Quarts, Pints, Nips or other packing size as declared by supplier/manufacturers -	Licence fees
	(a) above Rs. 451 but up to Rs. 600	Rs. 120 + (0.17 x Ex-distillery price) Per London proof Litre (LPL) or Rs. 195 per LPL whichever is higher.
	(b) above Rs. 600 but up to Rs. 750	Rs. 109 + (0.24 x Ex-distillery price) Per London proof Litre (LPL)
	(c) above Rs. 750 but up to Rs. 950	Rs. 225 + (0.08 x Ex-distillery price) Per London proof Litre (LPL)
	(d) above Rs. 950 but up to Rs. 1150	Rs. 237 + (0.07 x Ex-distillery price) Per London proof Litre (LPL)
	(e) above Rs. 1150 but up to Rs. 1350	Rs. 264 + (0.05 x Ex-distillery price) Per London proof Litre (LPL)
	(f) above Rs. 1350 but up to Rs. 1550	Rs. 293 + (0.03 x Ex-distillery price) Per London proof Litre (LPL)
	(g) above Rs. 1550 but up to Rs. 3100	Rs. 400 per LPL
	(h) above Rs. 3100 but up to Rs. 8000	Rs. 500 per LPL
	(i) above Rs. 8000 but up to Rs. 10000	35% ad-valorem or Rs. 500 per LPL whichever is higher
	(j) above Rs. 10000 but up to Rs. 25000	40% ad-valorem
	(k) above Rs. 25000 but up to Rs. 50000	45% ad-valorem
	(l) above Rs. 50000	50% ad-valore "

(ii) the existing clause (a) of sub-rule (2) shall be substituted by the following, namely:-

"(a) The fee for a licence to bottle country liquor, foreign liquor and beer shall be as under:-

S. No.	Item	for self brand manufacturing (Rs. per B.L.)	For bottling under franchise arrangements (Rs. per Bulk litre)
1	Country Liquor	6.00	6.00
2	Rajasthan Manufactured Liquor (RML)	6.00	6.00
3	IMFL	6.00	6.00
4	Beer	4.00	4.00 ,,

(iii) the existing sub-rule (6) and the table thereto shall be deleted.; and

(iv) the existing sub-rule (6A) shall be substituted by the following, namely:-

"(6-A) The Basic Licence Fee for licence for sale of Country Liquor and Rajasthan Made Liquor (RML) shall be as follows:-

S. No.	Item	Basic Licence Fee per Bulk Litre (in Rs.)
1	Country Liquor	42.00
2	Rajasthan Manufactured Liquor (RML)	102.00

"

7. Amendment of rule 69-AA.–The existing rule 69-AA of the said rules shall be deleted.

8. Amendment of rule 69-B.– In rule 69-B of the said rules,-

(i) in table, after the existing serial number 9 and entries thereto and before the existing serial number 10 and entries thereto, the following new serial number 9A and entries thereto shall be inserted, namely:-

" S.No.	Name of Excisable Article	Permit fee per Bulk Litre (in Rs.)		
		Bringing into	Sending outside	Transport within State
9 A.	Country Liquor including Rajasthan made liquor (RML) for Manufacturer from his/her unit to RSGSM	0.00	0.00	Rs. 1000 per permit "

(ii) at the end, the following new clause (d) shall be added, namely:-

"(d) The bringing into permit fee for the State of Rajasthan specified in column 3 against serial number 6 above, payable by the Oil Marketing Companies for denatured spirit (denatured ethanol) or ethanol intended for blending with petrol shall be exempted.".

9. Amendment of rule 74.- In rule 74 of the said rules,-

(i) existing clause (iii) shall be substituted by the following, namely :-

"(iii) No person shall hold or have an interest in more than two shops in any district and five shops in the State for the retail sale of the same Excisable article,"; and

(ii) after the existing clause (v), the following new proviso shall be added, namely:-

"Provided that the provisions of this rule shall not be apply in case of RSGSM and RSBCL."

[No.F.4(1)FD/EX/2021-Part-I]
By Order of the Governor,

05/2021-22

Onkar Mal Rajotiya,
Joint Secretary to the Government.

राज्य केन्द्रीय मुद्रणालय,जयपुर।